

1997 ECONOMIC CENSUS

Finance and Insurance; Real Estate and Rental and Leasing Sectors

INSTRUCTIONS

The 1997 Economic Census covering the Finance and Insurance, and Real Estate and Rental and Leasing Sectors includes establishments primarily engaged in the following:

- Financial services — banks; credit unions; savings institutions; finance, mortgage, and loan companies; securities and commodities brokers, dealers, and exchanges; holding companies, investment companies, pension fund administrators, and other related financial services.
- Insurance carriers, agents (agencies), and brokers (brokerages).
- Real estate operators and lessors; listing, sales, and rental agents (agencies); property management; and other real estate services.
- Auto and truck rental and leasing; computer and other equipment rental and leasing; video tape rental; and other rental and leasing services.

If an establishment is **NOT** engaged in any of these kinds of businesses, **DESCRIBE** your business or activity in **ITEM 8 AND COMPLETE** the remainder of the report form as accurately as possible. In most cases, completion of these report forms will satisfy the Census Bureau's requirements and eliminate further correspondence.

These instructions provide general guidelines for the above listed activities — for instructions specific to an individual activity, refer to the instructions that may be printed on the report forms.

DEFINITION OF ESTABLISHMENT

An establishment is an economic unit, generally at a single physical location, where business is conducted. This includes all selling and service locations of a company and any other facilities such as bank branches, administrative offices, etc. Permanent (or temporary) locations with no paid employees (such as automated teller machines) are not considered separate establishments.

GENERAL INSTRUCTIONS

- Each report should cover calendar year 1997. If book figures are not available, **estimates** are acceptable.
- If an establishment stopped operating **before** January 1, 1997, indicate final disposition and effective date in item 3b and return the form.
- If an establishment stopped operating during 1997, i.e., it was closed, sold, or leased to another company, complete the remainder of the report form for the portion of 1997 that the establishment was in operation under this ownership.
- Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget (OMB). The OMB 8-digit number appears in the upper right corner of each questionnaire.
- If you have any questions or if any communication regarding a report is necessary, be sure to reference the 11-digit Census File Number (CFN) printed in the address label.
- If additional space is necessary to complete any item, use the remarks section at the end of the form (if available) or attach a separate sheet. If extra sheets are added, **write the CFN and the item number at the top of each additional page**.
- Please make photocopies of your completed forms and retain the copies in your files.
- Revenue and payroll data should be rounded to the nearest thousand dollars, as illustrated on the report form.
- We estimate that it will take from 6 minutes to 12 hours to complete this questionnaire, with 1 hour and 14 minutes being the average time. This includes time to read instructions, assemble and review information, and record answers on the questionnaire. If you have any comments regarding these estimates, send them to the Associate Director for Administration/Comptroller, Attn.: Paperwork Reduction Project (0607-0834), Room 3104, FB-3, Bureau of the Census, Washington, DC 20233.

INSTRUCTIONS FOR SELECTED ITEMS

Item 1. EMPLOYER IDENTIFICATION NUMBER

Check the Employer Identification Number (EIN) located in the upper right part of each address label. If it is not correct, please enter the correct number in the space provided.

Item 2. PHYSICAL LOCATION

- Answer all sections (a through d) of item 2, including name of county, even if the address on the label is correct.

Item 3. OPERATIONAL STATUS

- Part b.** Mark the one box that best describes the operational status of each establishment at the **end of 1997**.
- In operation — The establishment was open and actively conducting business on December 31, 1997.
 - Temporarily or seasonally inactive — Although not conducting business at the end of 1997, the establishment will eventually reopen and conduct business under the same EIN. (Examples: property managers that do not work during winter; establishments which are temporarily closed for remodeling).
 - Ceased operation — The establishment has gone out of business or closed and does not plan to reopen. Provide the **month and year** that the establishment ceased operation. Complete the remainder of the report form for the portion of 1997 during which the establishment was in operation.
 - Sold or leased to another operator — Your company sold or leased the establishment to another company. Provide the **month and year** in which the change occurred and indicate the name and address of the new owner or operator. Complete the remainder of the report form for the portion of 1997 during which your company operated the establishment.

Item 4. DOLLAR VOLUME OF REVENUE

Report revenue in thousands of dollars. **YOUR RESPONSE** in this item **IS STRICTLY CONFIDENTIAL**. Your company's reports will be used solely for developing summary statistics. **THEY CANNOT BE USED FOR PURPOSES OF TAXATION, INVESTIGATION, OR REGULATION.**

For establishments which generate no revenue, report zero and explain in the REMARKS section at the end of the report form.

Revenue should be reported on the accrual basis of accounting, using Generally Accepted Accounting Principles (GAAP), if possible.

The definition of revenue **varies by industry** — refer to the general instructions below, as well as any **specialized instructions on the report forms**.

Report revenue from all business activities.

Include:

- Interest, dividends, royalties, net realized capital gains (losses).
- Commissions and fees received from all sources, including fees earned for exchanging currencies, selling money orders, and cashing checks.
- Net gains (losses) from the sale of real property owned by you for investment, rent, or lease (NOT gross sales).
- Gross sales (NOT net gains (losses)) of real property developed or buildings built by you for sale.
- Gross rents from real property leased by you to others.
- Rents from concessions or stores of other firms operating in your establishments.
- Revenue from the rental and leasing of vehicles, equipment, instruments, tools, video tapes, etc. Interest earned from financing leases should be included with interest.

Exclude:

- Sales or other taxes collected directly from customers and paid directly to a State, local, or Federal tax agency.
- Sales and receipts of departments or concessions operated by other companies.

Item 5. PAYROLL

Answer this item according to the guidelines outlined below. (Definitions are the same as those used on the Employer's Quarterly Federal Tax Return, Form 941, and as described in Circular E, Employer's Tax Guide.)

If employees worked at more than one location, report payroll for employees at the ONE location where they spent the majority of their working time.

Include:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 1997, whether or not subject to income or FICA tax.
- Salaries of officers and executives of a corporation.
- Compensation paid to sales agents as reported on your IRS Form 941 (**exclude** if reported on IRS Form 1099 - MISC - Statement for Recipients of Miscellaneous Income).
- Employee contributions to qualified pension plans.

Exclude:

- Payments to or withdrawals by proprietors or partners of an unincorporated company.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of concessions or stores of other firms operating in each establishment.
- Compensation paid to agents not considered employees of the firm on your IRS Form 941 (e.g., real estate agents, independent insurance agents).

Item 6. EMPLOYMENT

If employees worked at more than one location, report employment at the ONE location where they spent the majority of their working time.

Include:

- All full- and part-time employees on the payroll during the pay period including March 12, 1997.
- Salaried officers and executives of a corporation.
- Employees on paid sick leave, paid vacations, and paid holidays.
- Agents considered employees of the firm (e.g., full-time life insurance agents) as reported on your IRS Form 941.

Exclude:

- Proprietors or partners of an unincorporated company.
- Employees of departments or concessions operated by other companies.
- Agents not considered employees of the firm on your IRS Form 941 (e.g., real estate agents, independent insurance agents).

Item 7. LEGAL FORM OF ORGANIZATION

Mark (X) "Government" if an establishment is operated by (or is under the control of) a government entity or a board of directors either appointed by such an entity or publicly elected. The fact that an establishment is regulated by (or receives funds from) a government agency does NOT qualify the establishment as governmental.

Item 8. KIND OF BUSINESS OR ACTIVITY

Choose the **one** kind of business which best describes the activity conducted at each establishment in 1997. If none of the provided selections seem appropriate for an establishment, mark (X) the box next to "Other kind of business or activity," provide a specific description of the **primary** business activity, and complete the remainder of the report form.

Item 9. SOURCES OF REVENUE

- Revenue may be reported EITHER in thousands of dollars OR in whole percents of total revenue as illustrated on the report form. It is not necessary to report both dollars and percents.
- Allocate revenue (as reported in item 4) by source on appropriate revenue lines. Please do not combine data for two or more lines. **Estimates are acceptable.**
- If an establishment received revenue from a source(s) not listed, report this revenue on the "Other revenue" line at the end of the list and describe the revenue source(s) in the space provided.
- The sum of revenue lines reported should equal the amount reported in item 4 (or 100 percent if the lines were reported as percentages of the total revenue).

Item 10. SPECIAL INQUIRIES (NOT APPLICABLE TO ALL FORMS)

The content of this item varies by report form. Refer to the specialized instructions on each report form.

Item 11. OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION

Answer "NO" to item 11a and SKIP to item 12, "Certification". A response to item 11b, c, and d is required only of firms which, according to our records, are single-establishment firms.